

Docket No.: 265125US2PCT

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COMMISSIONER FOR PATENTS
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RE: Application Serial No.: 10/523,815
Applicants: Toshimitsu KOHARA, et al.
Filing Date: February 4, 2005
For: METHOD OF PRODUCING & CRYSTAL STRUCTURE-BASED
ALUMINA FILMS
Group Art Unit: 1795
Examiner: BERMAN, J.

SIR:

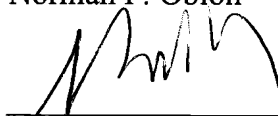
Attached hereto for filing are the following papers:

Appeal Brief Under 37 C.F.R. §41.37 w/Appendix of Appealed Claims

Credit card payment is being made online (if electronically filed), or is attached hereto (if paper filed), in the amount of **\$540.00** to cover any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. **15-0030**. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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